IN THE UNITED STATEMENT AND TRADEMARK OFFICE

Application No.

10/517,495

MAR 0 1 2007

Applicant

Sohan SARIN

Filed

December 10, 2004

Title

AN ACOUSTIC LINER, USE OF SUCH A LINER

AND METHOD FOR MANUFACTURING AN

ACOUSTIC LINER

TC/A.U.

2837

Examiner

Forrest M. PHILLIPS

Docket No.

25880.0066 (formerly 19391.0075)

AMENDMENT AND RESPONSE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir,

In response to the Office Action issued October 18, 2006, please amend the application as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.